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Abstract of the disclosure:

Disclosed are a heat-sensitive recording material which comprises at least (a) a support, (b) a heat-sensitive recording layer formed on at least one side of the support and containing an electron-donating compound and an electron-accepting compound and (c) a protective layer,

the protective layer being an outermost layer provided by being formed on a smooth-surfaced substrate and removing the smooth-surfaced substrate, and

the protective layer surface having a distinctness of image (according to JIS K 7105-1981) of at least 75% (slit width 2 mm), as well as a process for preparing the heat-sensitive recording material.